

Date of completion of list.

Lists of polls and property not given in.

Returns open for inspection.

Clerk to give copies, fee.

List-takers and assessors to furnish list of exempt property and enter exemption.

Lists delivered to register deeds.

Duplicate to state board of assessment.

Original filed.

Commissioners to enter property escaping taxation in previous years.

Taxes for preceding years on property not listed.

Penalty.

Power of state board of assessment to list delinquent property.

Proviso: limit.

Omitted personal property listed.

SEC. 70. *List shall be completed by the third Monday in June; shall make a return of polls and property not listed.*

The list-taker and assessor shall, on or before the third Monday in June, return the tax list to the register of deeds or to the auditor in counties where the tax lists are made out by such officer. He shall also return a list of taxable polls and property of the township not given in for taxation. The returns so made shall be open to the inspection of all persons interested, and the clerk shall give to any person desiring it a copy of so much thereof as relates to his property on paying a fee of ten cents.

SEC. 71. *List-takers and assessors, to furnish list of exempt property.*

Each list-taker and assessor shall, when making the assessment roll for his district, enter on the blanks so furnished him, in regular order, the name of the owner, if known, and, from the best information he can obtain, a correct description of all real and personal property then exempt from taxation in his town or assessment district, together with a statement of its value, for what purpose used, and the rent, if any, obtained therefor. The list of such exempt property, when completed, on or before the first day of October shall be delivered by the list-taker and assessor to the register of deeds, who, on or before the first day of November next thereafter, shall make duplicates thereof and transmit such duplicates to the State Board of Assessment, and file the original in his office.

SEC. 72. *Commissioners to enter property escaping taxation in previous years.*

In all cases where the board of commissioners shall have omitted or in any future year shall omit to enter upon the duplicate of their county any land or town lots situated within their county subject to taxation, it shall be their duty, when they enter the same to duplicate the next succeeding year, to add to the taxes of the current year the simple taxes of each and every preceding year in which such land or town lots shall have so escaped taxation, with twenty-five per centum in addition thereto, so far back as the said lands have escaped taxation; and the State Board of Assessment shall have like power to list unlisted railroad property. When no assessment has been made for the years in which said property has so escaped taxation, the board of commissioners shall be authorized to value and assess the same for those years: *Provided*, this shall not apply beyond five years. In all cases where any personal property, choses in action, or any property except lands liable to taxation, shall have been omitted in any future year from the tax list by